

Order

Michigan Supreme Court
Lansing, Michigan

June 23, 2010

Marilyn Kelly,
Chief Justice

140073-5

Michael F. Cavanagh
Elizabeth A. Weaver
Maura D. Corrigan
Robert P. Young, Jr.
Stephen J. Markman
Diane M. Hathaway,
Justices

WOODWARD PARKING COMPANY,
Petitioner-Appellee,

v

SC: 140073-5
COA: 285073, 285074, 285075
MTT: 00-327694, 00-327758,
00-327702

CITY OF DETROIT,
Respondent-Appellant.

By order of February 26, 2010, the application for leave to appeal the October 19, 2009 order of the Court of Appeals was held in abeyance pending the decision in *Briggs Tax Service, LLC v Detroit Public Schools, et al* (Docket Nos. 138168, 138179, 138182). On order of the Court, the opinion having been issued on March 30, 2010, 485 Mich 69 (2010), the application is again considered and, pursuant to MCR 7.302(H)(1), in lieu of granting leave to appeal, we REVERSE the judgment of the Court of Appeals and REINSTATE the decision of the Tax Tribunal. The assessing officer and the petitioner did not make a mutual mistake of fact. As a result, the three-year limitations period of MCL 211.53a does not apply to the petitioner's claim. Accordingly, the Tax Tribunal did not err in dismissing the petitioner's claim. *Briggs Tax Service, LLC v Detroit Public Schools, et al*, 485 Mich 69 (2010).



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I, Corbin R. Davis, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

June 23, 2010

Corbin R. Davis

Clerk